



Extraordinary Taxes in Europe

Podatki specialne w Europie

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COFFEE

- LV: Excise tax on other excise goods
 - ground or not ground, roasted or not roasted, with caffeine or decaffeinated; rate (per 100 kilograms) EUR 142.29
- DK: Excise duty on coffee, coffee extracts and coffee-substitute and on tea and tea extracts
 - raw coffee: DKK 6.39, roasted coffee: DKK 7.67, coffee extracts: DKK 15.61

- BE: Excise duties on coffee
 - Rates per kilogram net weight:
 - not roasted coffee 0.1988 EUR
 - roasted coffee 0.2486 EUR
 - essences and concentrates of coffee 0.6960 EUR

- HR: Special tax on coffee

Kind of coffee or coffee product	Amount of tax in HRK per kg net weight
Non-roasted coffee	5.00
Roasted coffee	6.00
Coffee husks and skins	15.00
Coffee extracts, essences and concentrates	20.00
Coffee contained in the final product	60.00

- BG: Excise
 - Coffee and coffee extracts
- RO: Non EU-harmonised excisable products
 - Green coffee 306, roasted coffee 450, soluble coffee 1800 EUR/ton

TEA

- DK: Excise duty on coffee, coffee extracts and coffee-substitute and on tea and tea extracts
 - tea DKK 7.33
 - tea extracts and products made of tea extracts DKK 18.29

Non-alcoholic beverages

- BE: Excise duties on non-alcoholic beverages
 - 3.7284 EUR/hl: waters containing added sugar or other sweetening matter or flavoured, beers with an alcoholic strength not exceeding 0.5% vol., wines and beverages with an alcoholic strength not exceeding 1.2% vol.
- LV: Excise tax on other excise goods
 - 7.40 EUR/hl: water and mineral water with added sugar, other sweetener or flavouring, and other non-alcoholic beverages, except fruit and vegetable juice and nectar

- HR: Special tax on non-alcoholic beverages
 - 40 HRK/hl: waters, including mineral and sparkling waters, with added sugar or other sweeteners or flavoured, except fruit juices, fruit nectars, and other beverages with alcohol content not higher than 1.2 %, 240 HRK/hl: syrups and concentrates intended for the preparation of non-alcoholic beverages, 400 HRK/100 kg powders and granules intended for the preparation of non-alcoholic beverages
- FR: Specific duty on beer and certain non-alcoholic beverages
 - 0.54 EUR/hl: drinking waters, i.e. natural or artificial mineral waters, table waters, etc.

- DK: Excise duty on mineral waters and the like
 - DKK 1.64 per litre for products with a content of sugar above 0.5g per 100 millilitre and DKK 0.59 per litre for products with a content of sugar below 0.5g per 100 millilitre: mineral waters, lemonade, fruit and vegetable juice, fruit nectar, etc.
- FI: Excise duty on sweets, ice-cream and soft drinks
 - 0.11-0.22 EUR / l

SWEETS

- FI: Excise duty on sweets, ice-cream and soft drinks
 - 0.95 EUR/kg on ice-cream and chocolate
- DK: Excise duty on chocolate and sweets
 - DKK 25.97 per kg net weight of chocolate and sweets with a content of sugar above 0.5g per 100g and DKK 22.08 per kg net weight of chocolate and sweets with a content of sugar below 0.5g per 100g
 - Chocolate and chocolate products, liquorice products, marzipan, sweets, effervescent products, chewing gum, cakes with a certain sugar, cacao or chocolate content, etc.
 - Extra tax on raw materials such as almonds, grains, etc.

- HU: Chips tax: salty, sweet and with highly caffeine level products

ROUGH TOBACCO

- CZ: tax rate the same as for tobacco

TELECOMMUNICATIONS

- GR: Tax on mobile subscription services and tax on card mobile phone services
 - as a percentage of the total monthly subscription fee, before VAT: 12-20 %
 - mobile card service tax is 12% on the value, before VAT of every new card purchase or time renewal
- HU: Telecommunication services tax
 - private calls, messages 2 HUF/second, message
 - non-private calls , messages 3 HUF/ second , message
 - **Hungary internet tax cancelled after mass protests!!!**

AVIATION TAX

- DE: Aviation tax
 - € 7.50 for short journeys, € 23.43 for medium distances and € 42.18 for long distances
- FR: Civil aviation duty
 - € 4.24 per passenger embarking for a flight to a destination in France or in another Member State of the European Union or in another state in the European Economic Space agreement or in Switzerland, € 7.62 per passenger embarking for any other destination, € 1.27 per tonne of freight or mail loaded onto an aircraft
- FR: Tax on public air and sea transport to and from

- GB: Air passenger duty
 - eight different rates depending on the distance and class of travel
 - Band A: GBP 13 – for flights beginning in the UK and ending in the UK or any other country/territory for which the capital city is within 2000 miles of London
 - Band B: GBP 69 – between 2001 and 4000 miles
 - Band C: GBP 53 – between 4001 and 6000 miles
 - Band D: GBP 74 – more
 - Other than economy class: doubled
 - Lower rates for Northern Ireland
- MT: Airport (Passenger Service Charge)
 - EUR 23.29 per Malta-originating passenger

BANK TAXATION

- SI: Financial services tax
- GB: Bank levy, Bank payroll tax
- PL: Tax on banks
- FI: Temporary bank tax
- AT: Levy on banks
- CY: Special Tax for Financial Institutions
- HU: Special tax on Financial Institutions

- **The Financial Transaction Tax (FTT) – EU PROPOSAL**

GREEN TAXES

- Everywhere, on anything
- Pollution, waste, CO₂, packaging, etc.
- Green reasons
- Car taxation: annual tax, registration tax, vignette, toll

CONCLUSION

- Back in 20s´ of 20th century ... taxes on sugar, salt, coats, bulbs, minearl oils, coal, fat, meat, wine, guns, hazard games, etc.
- Mostly all extraordinary taxes are indirect excise taxes
- Must not impede the free market in EU
- In case of direct taxes, there must be unanimous agreement of all Member States in case of adoption of tax issues



Thank you for your attention

Dziękuję za uwagę

